



General Assembly

January Session, 2013

Raised Bill No. 949

LCO No. 3440



Referred to Committee on ENERGY AND TECHNOLOGY

Introduced by:
(ET)

***AN ACT ESTABLISHING COMMERCIAL AND INDUSTRIAL
PROPERTY TAX EXEMPTIONS FOR CLEAN ENERGY PROJECTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81 of the general statutes is amended by adding
2 subdivision (78) as follows (*Effective from passage and applicable to*
3 *assessment years commencing on or after October 1, 2011*):

4 (NEW) (78) (A) Subject to authorization of the exemption by
5 ordinance in any municipality, any clean energy project at a
6 commercial or industrial property installed on or after July 1, 2011,
7 provided this exemption shall only apply to the (i) increased value of
8 the commercial or industrial property attributable to the clean energy
9 project, and (ii) first fifteen assessment years following development of
10 such clean energy project;

11 (B) As used in this subdivision, (i) "clean energy project" means any
12 project at a commercial or industrial property that supports, promotes
13 or stimulates demand for or deployment of clean energy, as defined in
14 subsection (a) of section 16-245n, and (ii) "commercial or industrial

15 property" means any real property other than a residential dwelling
16 containing less than five dwelling units; and

17 (C) Any person claiming the exemption provided in this subdivision
18 for any assessment year shall file with the assessor or board of
19 assessors in the town in which such commercial or industrial property
20 is located a written application claiming such exemption, provided (i)
21 such application is filed on or before the first day of November in such
22 assessment year, or (ii) for assessment years beginning October 1, 2011,
23 or October 1, 2012, such application is filed on or before November 1,
24 2013. Failure to file such application in the manner and form as
25 provided by such assessor or board within the time limit prescribed
26 shall constitute a waiver of the right to such exemption for such
27 assessment year. Such application shall not be required for any
28 assessment year following that for which the initial application is filed,
29 provided if such clean energy project is altered in a manner which
30 would require a building permit, such alteration shall be deemed a
31 waiver of the right to such exemption until a new application,
32 applicable with respect to such altered system, is filed and the right to
33 such exemption is established as required initially.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2011</i>	12-81

Statement of Purpose:

To exempt from property tax any clean energy project installed at a commercial or industrial property.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]